

FIRST REGULAR SESSION

HOUSE BILL NO. 103

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES BEARDEN, PHILLIPS, PORTWOOD, DEMPSEY,
HUNTER AND BYRD (Co-sponsors).

Pre-filed December 7, 2000, and 1000 copies ordered printed.

ANNE C. WALKER, Chief Clerk

0511L.011

AN ACT

To amend chapter 135, RSMo, relating to tax relief by adding thereto one new section relating to the same subject.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be
2 known as section 135.040, to read as follows:

**135.040. Notwithstanding any provision of law to the contrary, for all tax years
2 beginning on or after January 1, 2002, a resident individual shall be allowed a
3 nonrefundable credit against the tax otherwise due pursuant to chapter 143, RSMo, not
4 including sections 143.191 to 143.265, RSMo, in an amount equal to the lesser of one
5 hundred fifty dollars or the amount of property taxes actually paid by such individual on
6 property with a situs in this state during such tax year. Resident individuals with a filing
7 status of married filing combined shall be allowed a tax credit against the tax otherwise
8 due pursuant to chapter 143, RSMo, not including sections 143.191 to 143.265, RSMo, in
9 an amount equal to the lesser of one hundred fifty dollars per individual or the amount of
10 property taxes actually paid by each individual on property with a situs in this state during
11 such tax year. The credit shall be claimed as prescribed by the director of revenue.**